REGISTERED No. M. 4631.

GOVERNMENT OF KERALA

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II] Trivandrum, Monday, 30th September 1957 [No. 109

Law Department

NOTIFICATION

LD (b) 3-5110/57/Law.

Dated, Trivandrum, 30th September 1957.

The following Ordinance promulgated by the Governor of Kerala, is hereby published for general information.

By order of the Governor,

P. NARAYANASWAMI,
Additional Secretary.

ORDINANCE No. 3 OF 1957

THE MADRAS BUILDINGS (LEASE AND RENT CONTROL) AMENDMENT ORDINANCE, 1957

Promulgated by the Governor of Kerala in the Eighth Year of the Republic of India.

AN

ORDINANCE

to amend the Madras Buildings (Lease and Rent Control) Act, 1949.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Madras Buildings (Lease and Rent Control) Act, 1949, for the purpose hereinafter appearing;

AND whereas the instructions from the President have been obtained in pursuance of the proviso to clause (1) of article 213 of the Constitution;

NOW, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Madras Buildings (Lease and Rent Control) Amendment Ordinance, 1957.

(2) It shall come into force on the 1st October, 1957.

2. *Amendment of section* 1.—During the period of operation of this Ordinance, the Madras Buildings (Lease and Rent Control) Act, 1949 (Madras Act XXV of 1949), as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), shall have effect as if in sub-section (3) of section 1, for the expression "30th September, 1957", the expression "31st March 1958" had been substituted.

B. Ramakrishna Rao,
GOVERNOR.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT CENTRAL PRESS, TRIVANDRUM, 1957.

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EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II] Trivandrum, Monday, 30th September 1957 [No. 108

GOVERNMENT OF KERALA

Revenue Department (H)

NOTIFICATION I

No. H1-10674/57/RD-1. *Dated Trivandrum, 28th September, 1957.*

In exercise of the powers conferred by sub-section (2) of Section 1 of the Travancore-Cochin General Sales tax (Amendment) Act, 1957 (Act XII of 1957) the Government of Kerala hereby appoint the 1st day of October, 1957 as the date on which the said Act shall come into force.

By order of the Governor,

M. K. DEVASSY,

Secretary to Government.

NOTIFICATION II

No. H1-10674/57/RD-2. *Dated Trivandrum, 28th September 1957.*

In exercise of the powers conferred by clause (vii) of Section 5, of the General Sales tax Act (Act XI of 1125) the Government of Kerala hereby specify the point mentioned in column 3 of the Schedule, hereto appended as the point liable to tax under Section 3(I) on the goods mentioned in column 2.

G. 33/3296.

Schedule

Sl. No. (1)	*Description of goods* (2)	*Taxable point* (3)
	Spirits, Wines and Liquors	1st sale in the State by a dealer who is not exempt from taxation under Section 3 (3)
2	Tobacco other than beedi Tobacco, (Suka)	
3	Petrol	
4	Motor spirit other than Petrol	
5	Sugar	
6	Motor vehicles including motor cars, motor taxi cars, motor cycles and cycle combinations, motor scooters, motorettes, motor omni-buses, motor vans and motor lorries, Chassis of motor vehicles, Component parts of motor vehicles Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles	do.
7	Refrigerators, air conditioning plants, component parts of refrigerators, or air conditioning plants	do.
8	Radio gramaphones, component parts of radio gramaphones	do.
9	Cement	do.
10	Tea	do.
11	Coffee	do.
12	Kerosene	do.
13	Beedi Tobacco (Suka)	do.
14	All electrical goods, instruments, apparatus and appliances including fans and lighting bulbs, electrical earthenware and porcelain and all other accessories	do.
15	All clocks, time-pieces and watches and parts thereof	do.
16	Any pen, pencil, or pen and pencil set, sold for twenty rupees or more	do.
17	Wireless reception instruments and apparatus and componement parts thereof including all electrical valves, accumulators, amplifiers and loudspeakers, which are not specially designed for purposes other than wireless reception	do.
18	(a) Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts and accessories to such cameras, projectors and e l:rgers :i d films plates, paper and cloth required for use therewith	do.
	(b) Bin eulars and opera glasses	do.
19	Precious stones namely diamonds, emeralds, rubies, real pearls and saphires, synthetic or artificial precious stones, pearls artificial or cultured	do.
20	Chemical fertilisers including bone meal	do.
21	Fire wood	do.
22	Rubber	do.
23	Hides and skins whether in a raw or dressed state	do.

Sl. No.	Description of goods	Taxable point
(1)	(2)	(3)
24	Cotton including kapas and cotton yarn other than handspun yarn and all kinds of cotton (indigenous or Imported) in its unmanufactured State, whether ginned or unginned, baled, pressed or otherwise	1st sale in the State by a dealer who is not exempt from taxation under Section 3 (3)
25	Bullion and specie	do.
26	Cardamom	do.
27	Pepper ..	Last purchase in the State by a dealer who is not exempt from taxation under Section 3 (3)
28	Ginger ..	
29	Lemongrass oil ..	
30	Turmeric	
31	Arecanut ..	
32	Nuxvomica ..	do.
33	Tamarind ..	do.
34	Laurel Oil ..	do.
35	Kacholam ..	do.
36	Cocoanut ..	do.
37	Copra ..	do.
38	Coir Including Coir products ..	do.
39	Aloe yarn including its products ..	do.
40	Cashew and its kernel ..	do.

This notification shall come Into force with effect from 1st October 1957.

By order of the Governor

M. K. Devassy,

Secretary to Government.

NOTIFICATION III

No.H1-10674/57/RD-3 *Dated, Trivandrum, 28th September 1957*

In exercise of the powers conferred by Section 24 of the General Sales Tax Act, 1125 (Act XI of 1125) the Government of Kerala hereby make the following amendments to the Travancore-Cochin General Sales Tax Rules, 1950, the same having been previously published as required by Sub-Section (4) of the Said Section.

Amendment

1. In Rule 1, the words "Travancore-Cochin" shall be omitted.

2. Rule 2 shall be renumbered as Rule (2) (i) and the following shall be added as 2 (ii).

"(ii)" These rules shall extend to the whole of the State of Kerala.

3. In Rule 3 (a), the words "United State of Travancore and Cochin" shall be omitted.

4. For sub-rule (2) of rule 4, the following shall be substituted, namely :—

"In the case of groundnut and its kernal and goods notified under clause (vii) of section 5 as liable to tax at any point of purchase, the gross turnover of a dealer for purposes of these Rules shall be the amounts for which the goods are bought by him.

5. For rules 5, 5-A, 5-B and 5-C the following shall be substituted, viz:—

"5. In the case of transactions in respect of goods exempted under clause (vii) of section 5 and partly exempted by notification under section 6 the burden of proving that a transaction is exempt from tax or taxes payable under section 3 shall be on the dealer."

6. In rule 6 for the figures and brackets (xi) the figures and brackets "(iii)" shall be substituted.

7. For Rule 21 the following shall be substituted, namely :—

"21 (1) (I) Every person who deals in goods specified in schedule I of the Act or in goods partly exempted by notification under Section 6 shall in case the turnover of any such person in any year in respect of the goods mentioned above is not less than Rs. 7500 and

(ii) every person who for an agreed commission or brokerage buys and/or sells goods of any description on behalf of known principals, shall in case he desires to avail himself of the exemption provided in Section 9,

Submit an application in Form VIII for a licence in respect of each of his places of business to the authority specified in sub rule (2) so as to reach him not later than the first day of May of the year for which the licence is applied for :

Provided that in respect of any or all goods other than (1) bullion and specie, (2) petrol and motor spirit other than petrol, (3) cotton including Kapas and Cotton yarn other than handspun yarn and all kinds of cotton (indegenous or imported) in its unmanufactured state, whether ginned or unginned, baled pressed or otherwise, It shall be incumbent on the dealer mentioned in Sub Rule (1) above to submit only one application in Form VIII in respect of each of his places of business :

Provided also that in the case of a business which is commenced in the course of a financial year, the dealer shall submit the application for the licence to such authority so as to reach him not later than thirty days from the date of commencement of his business.

NOTE :—The agent of a person (including a firm) outside the State is, in respect of transactions on behalf of such person, a dealer for all the purposes of the Act and Rules made thereunder and is not eligible for a licence under Section 9 in respect of such transactions.

(2) The application shall be submitted—

(i) to the assessing authority if the applicant is liable to tax or taxes under the provisions of the Act and the Rules made thereunder, and (ii) to the Sales Tax Officer having jurisdiction over the principal place of business, in other cases :

Provided that in the case of non-resident dealers such application shall in all cases be submitted to the assessing authority :

Provided further that the applications for licence for the year 1957-58 shall be submitted so as to reach the licensing authority not later than the last day of October 1957.

8. For Sub-rule (5) (a) of Rule 22 the following shall be substituted :—

"(5) (a) The fees for the grant or renewal of a licence shall, subject to a maximum of Rs. 5,000 be as follows :—

	If the turn-over does not exceed Rs. 20,000 per annum	If the turn-over exceeds Rs. 20,000 but does not exceed Rs. one lakh per annum	For every additional turn over of Rs. one lakh or a fraction thereof
1	2	3	4
	Rs.	Rs.	Rs.
1. For dealing in bullion and/or Specie	100	200	100
2. For dealing in Petrol and Motor Spirit other than Petrol	5	25	50
3. For dealing in cotton including kapas and cotton yarn other than handspun yarn and all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled pressed or otherwise.	75	150	100
4. For dealing in all other goods exempted under clause (vii) of Section 5 and partly exempted by notification under Section 6 of the Act.	25	50	100
5. For dealing as specified in Section 9.	100	200	100"

9. Clause (b) of sub rule (5) of Rule 22 shall be deleted.

10. In sub-rule (7) of Rule 25 for the words "the Sales Tax Commissioner" the words "the Board of Revenue" shall be substituted.

11. After Rule 27, the following Rules shall be inserted as Rule 27A, namely:—

"27 A. Every dealer who is liable to pay a single point tax on goods specified in Schedule I of the Act shall maintain an account showing day-to-day purchases, sales deliveries and stock of each kind of goods."

12. In sub-rule (5) of Rule 29, the words "or Anchal" occurring after the word "post" shall be omitted.

13. In clause (i) of sub-rule (2) of Rule 47 for the words "the Travancore Penal Code or the Cochin Penal Code, as the case may be", the words "the Indian Penal Code" shall be substituted.

14. For clause (v) of sub-rule (2) of Rule 47 the following shall be substituted:—

"(v) of any such particulars occasioned by the lawful exercise by a public servant of his powers under the Travancore-Cochin Stamp Act, 1125, or the Indian Stamp Act, 1899 to impound any Insufficiently stamped document, or".

15. In the forms to the rules for the words "Travancore-Cochin General Sales Tax Act" wherever they occur the words "General Sales Tax Act" shall be substituted.

16. In the forms to the rules for the words "Travancore- Cochin General Sales Tax Rules" wherever they occur the words "General Sales Tax Rules" shall be substituted.

17. For Form VIII the following form shall be substituted, namely :—

"FORM VIII.

Application for Licence

[See Rules 21 *and* 22 (3)]

To

The Licensing Authority.

Sir,

I/We............... residing .... village .... Taluk, request that I/we may be granted a licence (or my/our licence No........ dated .... may be renewed) for the year ending the last day of March 19..

(a) for dealing in—

(i) Bullion and/or specie,

(ii) Petrol and Motor Spirit other than Petrol,

(iii) Cotton including Kapas and Cotton yarn other than handspun yarn and all kinds of Cotton (indigenous or imported) in its unmanufactured stage, whether ginned or unginned, baled pressed or otherwise,

(iv) all other goods exempted under sub section (vii) of Section 5 and partly exempted by notification under section 6 of the Act.

(b) for buying and selling goods for an agreed commission or brokerage on behalf of persons (including firms) in the State.

2. I/We desire to carry on business at the shandies in the following places in the neighbourhood of my/our place of business mentioned in item 5 :—.

Name of the place where the shandy is held.	Distance from place of business.

3. I/We enclose a treasury receipt or cheque for Rs...(in words) only being the fee for the licence.

4. My/Our turnover/estimated turnover for the year* was/is............ Rs............(in words).................................

5. A description of my/our place of business/principal place of business and the place of business of each of the branches is given below.

6. In addition to the business for which licence is applied for I/We deal in the following goods.

Place ....

Date ....

Signature of applicant (s).

Note :— (1) The turnover for the year immediately preceding the year for which application is made should be furnished.

(2) In the case of new business estimated turnover for twelve months should be given.

(3) The turnover entered in item 4 should relate only to the dealings in respect of which licence is applied for.

(4) When payment is made by cheque, the cheque should be such as under the Travancore-Cochin Treasury Code is receivable by the Government Treasury Concerned."

18. For Form X, the following shall be substituted, namely :—

"FORM X

Licence to a dealer in :

(i) Petrol and Motor Spirit other than petrol

(ii) Cotton inclnding Kapas and Cotton yarn other than handspun yarn and all kinds of Cotton (indigenons or imported) in its unmannfactured stage, whether ginned or unginned, baled, pressed or otherwise.

(iii) all other goods exempted under snb-section (vii) of section 5 and partly exempted by notification under section 6 of the Act.

[See Rule 22 (6)]

Licence No..............dated................having paid a licence fee of Rs...................(in words) ....only is hereby

Licenceed as a dealer in :

(i) Petrol and Motor Spirit other than petrol,

(ii) Cotton including Kapas and Cotton yarn other than handspun yarn and all kinds of Cotton (indigenous or imported) in its unmanufactnred stage, whether ginned or unginned, baled, pressed or therwise,

(iii) all other goods exempted under sub-section (vii) of section 5 and partly exempted by notification under section 6 of the Act.

for the year ending....................at.............. place of business including the shandies at'...............) subject to the provisions of the General Sales Tax Act, 1125 and the rnles made thereunder and the following conditions :—

(1) Licensees who do not snbmit retnrns under rule 14 or 17 of the General Sales Tax Rules shall submit to the undersigned on or before the 20th day of June in every year a return in Form XIV showing the turnover of all the bnsiness done by them for the preceding year.

(2) Licensees shall keep accounts showing the names and addresses of the persons from whom they bonght or to whom they sold the goods.

(3) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Turnover as determined by the Licensing Authority.

Place ....
Date .... *Licensing Authority.*

RENEWAL OF LICENCE.

Date of Renewal	*Year for which Renewed*	*Turnover as determined by the Licensing Authority*	*Signature of Licensing Authority*
1	2	3	4

19. For Form XIV the following Form shall be substituted, namely :—

"FORM XIV.

Annual return submitted by licensees.

[*See Rule* 22 (11)]

Name (s) of the licensee (s) ....

Licence No.....................................dated...................

During the year ending last day of March 19....the turnover of my/our business has been as follows :—

	Rs. nP.
1. Transactions covered by the licence :—	
(i) Bullion and/or specie ..	
(ii) Petrol and Motor Spirit other than petrol ..	
(iii) Cotton including Kapas and Cotton yarn other than handspun yarn and all kinds of Cotton (indigenous or imported) in its unmanufactured stage, whether ginned or unginned, baled, pressed or otherwise	
(iv) All other goods exempted under sub section (vii) of Section 5 and partly exempted by Notification under Section 6 of the Act ..	
(v) Agency Business ..	
2. Business not covered by the licence ..	
TOTAL	

I/We declare that to the best of my/our knowledge and belief the information furnished in the above return is true and complete and that it relates to the year ending last day of March 19.........

Signature of licensee (s).

NOTE :—The turnover at the place of business should include the turnover at the Shandies, if any, covered by the licence. "

20. Notwithstanding anything contained in the Travancore-Cochin General Sales Tax Rules, 1950 prior to this amendment no licence shall be deemed to have been necessary for dealing in goods wholly exempted from salestax after 1st August 1957 by notification under Section 6.

21. This notification shall come into force with effect from 1st October 1957.

By order of the Governor,

M. K. DEVASSY,

Secretary to Government

NOTIFICATION IV

(1)

H1-12852/57/RD-1 *Dated Trivandrum, 28th September 1957.*

In exercise of the powers conferred by clause (*b*) of Section 2 and Section 2(I.) of the General Sales Tax Act 1125 (XI of 1125) as subsequently amended, and clauses (*h*), (*i*) (*j*) and (*k*) of Rule 3 of the General Sales Tax Rules 1950, and in supersession of Government Notification No. SR2-2889-H/52/RD dated 1st November 1952 (as subsequently amended) the Government of Kerala hereby authorise :—

(i) the Deputy Commissioner of Agricultural Incometax and Salestax specified in the second column of the Schedule annexed hereto to exercise the powers of a Deputy Commissioner of Sales Tax within the area specified in the fourth column of the Schedule.

(ii) the Appellate Assistant Commissioners of Agricultural Income Tax and Sales Tax specified in the second column of the said schedule to exercise the powers of an Appellate Assistant Commissioner of Sales Tax within the areas specified against each in the fourth column of the Schedule.

(iii) the Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax specified in the second column of the said Schedule to exercise the powers of an Inspecting Assistant Commissioner of Sales Tax within the areas specified against each in the fourth column of the Schedule ;

(iv) the Sales Tax Officers specified in the second column of the said schedule to exercise the powers of an assessing authority within the areas specified against each in the fourth column of the Schedule ;

(v) the Agricultural Income Tax and Sales Tax Officers specified in the second column of the said Schedule to exercise the powers of a Sales Tax Officer and be an assessing authority within the area specified against each in the fourth column of the Schedule ;

(vi) the Assistant Sales Tax Officers specified in the second column of the said Schedule to exercise the powers of an assessing authority within the area specified against each in the fourth column of the Schedule in respect of the assessees, whose turnover does not exceed Rupees Twenty thousand per annum ;

NOTE:—(i) In the case of a dealer carrying on business in more than one place situated within the jurisdiction of more than one assessing authority, the assessing authority shall be the Sales Tax Officer or the Agricultural Incometax and Salestax Officer or the Assistant Sales Tax Officer having jurisdiction over the area in which the Head Office or the principal place of business of the said dealer is situated ;

(ii) for the purpose of registration under Section 10 of the said Act, the Sales Tax Officer or the Agricultural Income Tax and Sales Tax Officer or the Assistant Sales Tax Officer having jurisdiction over the area in which the principal place of business of the dealer is situated shall be the registering authority.

SCHEDULE

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
	Deputy Commissioner		
	Deputy Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Throughout the State of Kerala

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
	Appellate Assistant Commissioners		
1	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Districts of Trivandrum, Quilon and Alleppey
2	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	Districts of Kottayam and Trichur
	Additional Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	do.
3	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Districts of Palghat; Kozhikode and Cannanore
	Inspecting Assistant Commissioners		
1	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Trivandrum District
2	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Quilon	Quilon	Quilon District
3	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Alleppey	Alleppey	Alleppey District
4	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kottayam	Kottayam	Kottayam District
5	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trichur	Trichur	Trichur District
6	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Palghat	Palghat	Palghat District

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
	Inspecting Assistant Commissioner—(contd.)		
7	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode .	Kozhikode District
8	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Cannanore	Cannanore	Cannanore District
	TRIVANDRUM DISTRICT		
1	Sales Tax Officer, I Circle, Trivandrum	Trivandrum	The portions of the Trivandrum City to the right side of the Kochar Road starting from Maruthankuzhi till Pazhavangadi Junction through the front of the Central Theatre and from there the entire portion on the right hand side of the road passing through the south of the Central Co-operative Bank and from there around the Sri Mulam Buildings and then to the General Hospital Junction and from there behind the University College Buildings up to the Contonment Junction and from there the entire portion of the City limits on the right side of the M.C. Road
2	Sales Tax Officer, II Circle, Trivandrum	Trivandrum	That portion of the Trivandrum City rounded by the road from Killipalam to Kochar Road, Kochar Road to Pazhavangadi Junction through the front of the Central Theatre and from Pazhavangadi to the City limit on the left of the Trivandrum Kovalam Road.
3.	Sales Tax Officer, III Circle, Trivandrum	Trivandrum	The portion of the Trivandrum City and Trivandrum Taluk not covered by any of the other three circles.
4.	Sales Tax Officer, IV Circle, Trivandrum	Trivandrum	Whole of the Neyyattinkara Taluk and also the portion of the Trivandrum Taluk to the left of the Aruvikara Maruthankuzhi Road and the left of the Kochar Road till the crossing of the road from Killipalam to Kochar and from there the portion on the left side of the Killiar including the portion of the city coming within the area.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
		TRIVANDRUM DISTRICT—(contd.)	
5.	Sales Tax Officer, Nedumangad	Nedumangad	Nedumangad Taluk
6.	Sales Tax Officer, Attingal	Attingal	Chirayinkil Taluk,
		QUILON DISTRICT	
1.	Sales Tax Officer, I Circle, Quilon	Quilon	Wards of Mundakkal, Pattathanam, Andamukkam, Cantonment and Thamaracolam of the Quilon Municipality.
2.	Sales Tax Officer, II Circle, Quilon	Quilon	Wards of Asramam, Vadayattukotta, Vadakkumbhagom, Pallithottam, Beach, Punnathala, Kottakkakom, Thevally, Cutchery Palace, Kuriyipuzha, Manaikulangara, Kaikulangara of the Quilon Municipality, Cherries of Kannimel Meenattu and Sakthikulangara of Quilon Pakuthy not included in the Municipal area, and Karunagapally Taluk.
3.	Sales Tax Officer, III Circle, Quilon	Quilon	Quilon taluk excluding the Quilon Municipal area and Cherries of Kannimel, Meenattu and Sakthikulangara of Quilon Pakuthy not included in the Municipal area.
4.	Sales Tax Officer, Adoor	Adoor	Kottarakkara and Kunnathoor Taluks.
5.	Sales Tax Officer, Punaloor	Punaloor	Pathanapuram Taluk.
6.	Sales Tax Officer, Pathanamthitta	Pathanamthitta	Pathanamthitta Taluk.
		ALLEPPEY DISTRICT	
1.	Sales Tax Officer, I Circle, Alleppey	Alleppey	Portion of Alleppey Municipality, South of the Commercial Canal; Villages of Alleppey, Punnapra, Ambalapuzha and Purackad of Ambalapuzha Taluk and the whole of Kuttanad Taluk.
2.	Sales Tax Officer, II Circle, Alleppey	Alleppey	Municipal wards of Jetty, Mullackal, Thirumala, Sanathanam, Arattuvazhi, Zilacourt, Poonthoppu, Thondankulangara, Avalukunnu and Thathampally of Alleppey Town.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
3.	Sales Tax Officer, III Circle, Alleppey	Alleppey	Municipal wards of Sea view, Factory, Market, Sherthallai canal, Power House, Kanjiramchira, Kommady, Thumpolly, Asramam and Kottenkulangara of Alleppey town and villages of Mararikulam South, Aryad South excluding the Municipal area and Aryad North of Ambalapuzha Taluk.
4.	Sales Tax Officer, Sherthallai	Sherthallai	Sherthallai Taluk.
5.	Sales Tax Officer, Mavelikkara	Mavelikkara	Mavelikkara and Karthigapally Taluks excluding Kayamkulam Municipal area.
6.	Sales Tax Officer, Kayamkulam	Kayamkulam	Kayamkulam Municipal area.
7.	Sales Tax Officer, Thiruvella	Thiruvella	Thiruvella and Chengannoor Taluks.

KOTTAYAM DISTRICT

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
1.	Sales Tax Officer, Kottayam	Kottayam	Kottayam Taluk.
	Additional Sales Tax Officer, Kottayam	Kottayam	Kottayam Taluk
2.	Sales Tax Officer, Changanacherry	Changanacherry	Villages of Vazhappilly West, Vazhappilly East, Kurichi, Changanacherry, Madappilli and Puthuppally of Changanacherry Taluk.
3.	Sales Tax Officer, Ponkunnam	Ponkunnam	Kanjirappilli Taluk and the Villages of Nedumkunnam, Vazhoor, Vallavoor and Manimala of Changanacherry Taluk.
4.	Sales Tax Officer, Muvattupuzha	Muvattupuzha	Muvattupuzha Taluk.
5.	Sales Tax Officer, Vaikom	Vaikom	Vaikom Taluk.
6.	Sales Tax Officer, Devicolam	Devicolam	Devicolam Taluk and Udumbanchola Taluk.
7.	Sales Tax Officer, Thodupuzha	Thodpupuzha	Thodupuzha Taluk.
8.	Sales Tax Officer, Palai	Palai	Meenachil Taluk.
9.	Agricultural Incometax & Sales Tax Officer, Peermade	Peermade	Peermade Taluk.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
		TRICHUR DISTRICT	
1.	Sales Tax Officer, I Circle, Mattancherry	Mattancherry	Mattancherry Muuicipal area except the area within the following boundaries, viz. North Palace Road leading Cherlai In the west and ending in back-waters in the East. East:—Backwaters South:—Pandarachira road West:—Fort Cochin
2.	Sales Tax Officer, II Circle, Mattancherry	Mattancherry	Cochin Taluk except :— (a) The area within the Mattancherry municipality under the jurisdiction of the Sales Tax Officer, I Circle, Mattancherry. (b) Munambam Kara. (c) Fort Cochin.
3.	Sales Tax Officer, III Circle, Mattancherry	Mattancherry	Fort Cochin area of Cochin Taluk.
4.	Sales Tax Officer, I Circle, Ernakulam	Ernakulam	Ernakulam Municipal area lyiug North of the Hospital Road, beginning from Irwin Park and ending In Railway liue meeting the Karikkamuri extension Road.
5.	Sales Tax Officer, II Circle, Ernakulam	Ernakulam	1. Kanayannur Taluk, except:- (a) Ernakulam Municipal area within the jurisdiction of the Sales Tax Officer, I Circle, Ernakulam (b) Edappilly North and Edapilly South Villages. (c) Thrikkakara Village (North and South). 2. Vadavucode Village of Kunnathunad Taluk.
6.	Sales Tax Officer, Alwaye	Alwaye	(a) Alwaye Taluk except the villages of Chengamnad and Parakkadavu. (b) Kunnathunad Taluk except Vadavucode Village. (c) Villages of Thrikkakara North and South of Kanayannur Taluk.
7.	Sales Tax Officer, Parur	Parur	(a) Parur Taluk. (b) Munambam Kara of Cochin Taluk.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
			(c) Edappilly North and South villages of Kanayannur Taluk. (d) Chengamanad and Parakkadavu villages of Alwaye Taluk.
8.	Sales Tax Officer, Irinjalakuda	Irinjalakuda	(a) Cranganore Taluk. (b) Mukundapuram Taluk except Nellayi Firkah.
9.	Sales Tax Officer, I Circle, Trichur	Trichur	The area within the Trichur Municipality lying :— 1. East of Ernakulam Road, commencing from the Municipal limits and stretching to the North upto the post Office Road junction. 2. North of the Post Office Road, connecting the Ernakulam Road and the Municipal Office Road. 3. East of the Municipal Office Road. 4. East of Round Road from Municipal Office Road junction upto the Shoranur Road Junction via. Naduvilal and. 5. East of the Shoranur Road from Naickanal upto the Municipal limit.
10.	Sales Tax Officer, II Circle, Trichur	Trichur	1. Trichur Taluk excluding Trichur Town. 2. Villages of Nellayi Firkah of Mukundapuram Taluk.
11.	Sales Tax Officer, III Circle, Trichur	Trichur	The Municipal area of the Trichur Town except the area comprising the jurisdiction of the Sales Tax Officer, I Circle, Trichur.
12.	Sales Tax Officer, Wadakkancherry	Wadakkancherry	Talappilly Taluk.
13.	Sales Tax Officer, Chowghat	Chowghat	Chowghat Taluk.
	Assistant Sales Tax Officer	Chowghat	Chowghat Taluk.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
	PALGHAT DISTRICT		
	Sales Tax Officer, I Circle, Palghat	Palghat	Area covering the portion of the Palghat Muncipality lying to the West of Olavakode-Palghat-Pollachi railway line running from North to South.
	Assistant Sales Tax Officer, I Circle, Palghat	Palghat	do.
2.	Sales Tax Officer, II Circle, Palghat	Palghat	Area covering the portion of the Palghat Municipality lying to the East of Olavakode-Palghat-Pollachi Railway line running from North to Sonth.
3.	Sales Tax Officer, Alathur	Alathur	Palghat Taluk exclnding the Palghat Municipal area and the whole of Alathur Taluk.
	Assistant Sales Tax Officer, Alathnr.	Alathnr	do.
4.	Sales Tax Officer, Perinthalmanna	Perinthalmanna	Perinthalmanna and Ottapalam Taluks.
	Assistant Sales Tax Officer, Perinthalmanna	do.	do.
5.	Agricnltural Incometax & Sales Tax Officer, Chittur	Chittur	Chittur Taluk.
6.	Assistant Salestax Officer cum Sales Tax Officer, Ponnani	Ponnani	Pounani Taluk.
	KOZHIKODE DISTRICT		
1.	Sales Tax Officer, I Circle, Kozhikode	Kozhikode	Southern portion of Kozhikode Muuicipality bounded on the North by the Annie Hall Road and Canapat High School Road on the Sonth, West and East by the Mnnicipal limits.
	Assistant Sales Tax Officer, I Circle, Kozhikode	Kozhikode	Southern portion of Kozhikode Municipality bonnded on the North by the Annie Hall Road and Ganapat high School Road on the Sonth, West and East by the Municipal limits.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
2.	Sales Tax Officer, II Circle, Kozhicode	Kozhicode	East : Kallai Road from Palayam Junction to Annie Hall Road. South : Annie Hall Road, Railway yard and Southern side of Mohamad Abdurahiman Road. West : Railway yard and the end of Big Bazar. North : Northern row of Big Bazar up to the place where S. M. Street meets the Palayam Road and Southern row of Palayam Road from S. M. Street to Kallai Road.
	Assistant Sales Tax Officer, II Circle, Kozhikode	do.	do.
3.	Sales Tax Officer, III Circle, Kozhikode	Kozhicode	Portion of the Kozhicode Municipality lying between the Big Bazar Road on the South and the T. B. Road on the North and Sea in the West and Calicut-Wynad Road Mananchir East Road and Western portion of S. M. Street on the East.
	Assistant Sales Tax Officer, I.I Circle, Kozhicode	do.	do.
4.	Sales Tax Officer, IV Circle, Kozhikode	Kozhicode	Northern portion of Kozhikode Municipality lying between the T. B. Road and the Municipal limits, South Wynad Taluk consisting of Kalpetta, Sultans Battery and Kaniyampetta Firkas and the entire Taluk of Kozhikode excluding the jurisdiction of the Sales Tax Officers I Circle, II Circle, III Circle and V Circle, Kozhikode.
	Assistant Sales Tax Officer I, IV Circle, Kozhikode	Kozhikode	Northern portion of Kozhikode Municipality lying between the T. B. Road and Municipal limit.
	Assistant Sales Tax Officer, II, IV Circle, Kozhikode	do.	The entire Taluk of Kozhikode excluding the Municipal area and the South Wynad Taluk consisting of Kalpetta, Sultan's Battery and and Kaniyampetta Firkas.
5.	Sales Tax Officer, V Circle, Kozhikode	Kozhikode	East : Municipal Limit North : Areyadath Palam Road up to the place where it meets the Calicut-Wynad Road.

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
			West : Calicut-Wynad Road, Mananchira East Road and Eastern portion of S. M. Street upto Palayam Road, Northern portion of Palayam Road upto Kallayi Road and Eastern side of Kallayi Road upto Aryavaidyasala from Palayam Junction. South : Ganapathy High School Road, Chalappuram Road up to Zamorin's College, Puthiayapalam Road upto Municipal limit.
6.	Sales Tax Officer, Tirur	Tirur	Tirur T. uk
	Assistant Sales Tax Officer, Tirur	do.	do.
7.	Sales Tax Officer, Badagara	Badagara	Badagara and Quilandy Taluks
	Assistant Sales Tax Officer I, Badagara	do.	Badagara Taluk
	Assistant Sales Tax Officer II, Badagara	do.	Quilandy Taluk
8.	Sales Tax Officer, Manjeri	Manjeri	Ernad Taluk

C NNANORE DISTRICT

1.	Sales Tax Officer, Kasargode	Kasargode	Kasargode Taluk
2.	Assistant Sales Tax Officer cum Sales Tax Officer, Hosdrug	Hosdrug	Hosdrug Taluk
3.	Sales Tax Officer, I Circle, Cannanore	Cannanore	Cannanore Municipality and Cantonment
	Assistant Sales Tax Officer, I Circle, Cannanore.	do.	do.
4.	Sales Tax Officer, II Circle, Cannanore	Cannanore	Cannanore Taluk excluding Cannanore Municipality and Cantonment and Taliparampa Taluk.
	Assistant Sales Tax Officer, II Circle, Cannanore	do.	do.
5.	Sales Tax Officer, I Circle, Tellicherry	Tellicherry	Kottayam Taluk

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
	Assistant Sales Tax Officer, I, I Circle, Tellicherry	Tellicherry	Tellicherry Municipality.
	Assistant Sales Tax Officer, II, I Circle, Tellicherry	do.	Kottayam Taluk excluding Tellicherry Municipality.
6.	Sales Tax Officer, II Circle, Tellicherry	do.	North Wynad Taluk

This notification shall come into force with effec from 1st October 1957.

By order of the Governor,
M. K. DEVASSY,
Secretary to Government.

NOTIFICATION V.

No. H1-12852/57/RD-2. *Dated, Trivandrum, 28th September 1957.*

In exercise of the powers conferred by Sub-section (b) of Section 2 of the General Sales Tax Act, 1125 (XI of 1125) and in supersession of the Notification No. SR2-172/54/RD dated 27-2-1954 and Notification No. R (H) 1-656/57/RD dated 8th May 1957, the Sales Tax Officer, Non-resident Circle, Trivandrum, is hereby authorised to exercise the powers of an assessing authority throughout the State of Kerala.

This notification shall come into force with effect from 1st October 1957.

By order of the Governor,
M. K. DEVASSY,
Secretary to Government.

NOTIFICATION VI.

No. H1-12852/57/RD-3. *Dated, Trivandrum, 28th September 1957.*

In exercise of the powers conferred by section 6 of the General Sales tax Act, 1125 (Act XI of 1125) the Government of Kerala hereby exempt from the tax payable under the said Act on cocoanut oil and its cake produced and sold by a miller to the extent of the amount in respect of which he is assessed to tax or is liable for assessment to tax under the said Act on the purchase of any quantity of cocoanut or copra necessary for the production of an equivalent quantity of cocoanut oil and its cake computed in accordance with the table hereto annexed.

TABLE

316 cocoanuts shall be taken as equivalent to 100 lb. of copra

or

62.5 lb. of oil and 37.5 lb. of cake.

This notification shall come into force with effect from 1st October 1957.

By order of the Governor,
M. K. DEVASSY,
Secretary to Government.

NOTIFICATION VII.

No. H1-12852/57/RD-4. *Dated, Trivandrum, 28th September 1957.*

In exercise of the powers conferred by sub-section (1) and (2) of section 17 of the General Sales Tax Act, 1125 (XI of 1125) and in supersession of Government Order SR2-2899-F/52/RD. dated 1st November 1952, the Government of Kerala hereby

(i) empower the Deputy Commissioner of Agricultural Income Tax and Sales Tax, all Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax, all Appellate Assistant Commissioners of Agricultural Income Tax and Sales Tax, the Sales Tax Officers, the Agricultural Income Tax and Sales Tax Officers and such of the Assistant Sales Tax Officers who have been authorised to exercise the powers of an assessing authority to require dealers carrying on business in any kind of goods within their respective jurisdiction to produce before them the accounts and other documents and to furnish any other information relating to such business, and

(ii) authorise the Deputy Commissioner of Agricultural Income Tax and Sales Tax, all Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax, all Appellate Assistant Commissioners of Agricultural Income Tax and Sales Tax, the Sales Tax Officers, the Agricultural Income Tax and Sales Tax Officers and all Assistant Sales Tax Officers to inspect at all reasonable times the accounts and registers maintained by dealers in the ordinary course of their business, the goods in their possession and their offices, shops, godowns, vessels or vehicles where the accounts, registers or goods belonging to any dealer are expected to be found.

This notification shall come into force with effect from 1st October 1957.

By order of the Governor,
M. K. DEVASSY,
Secretary to Government.

NOTIFICATION VIII

No. H1-12852/57/RD-5. *Dated, Trivandrum, 28th September 1957.*

In order to remove the difficulty and inconveniences experienced by registered dealers in the matter of collection of Sales Tax on fractions of a rupee, the Government of Kerala hereby order, under Section 25 of the General Sales Tax Act, 1125 (XI of 1125) that, for the said purpose, dealers shall ignore fractions of a rupee less than fifty naye paise and treat fractions of a rupee not less than fifty naye paise as one rupee.

This notification shall come into force with effect from 1st October 1957.

By order of the Governor,
M. K. DEVASSY,
Secretary to Government.

NOTIFICATION IX.

No. H1-12852/57/RD-6. *Dated, Trivandrum, 28th September, 1957.*

In exercise of the powers conferred by Section 25 of the General Sales Tax Act, 1125 (Act XI of 1125) and of all other powers hereunto enabling and in supersession of Notification No. SR2-2899-G/52/RD, dated 1st November 1952, the Government of Kerala hereby order, —

(i) that the Assistant Sales Tax Officers who have been authorised to exercise the powers of an assessing authority over the area concerned shall exercise the powers of a registering, assessing and licensing authority which were exercisable by an Assistant Commercial Tax Officer, under the Madras General Sales Tax Act, 1939 (Act IX of 1939) the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Act IV of 1953) and the Madras Sales of Motor Spirit Taxation Act 1939 (Act VI of 1939) as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956 and the Rules and Notifications issued thereunder,

(ii) that the Sales Tax Officers having jurisdiction over the area concerned shall exercise the powers of a registering, assessing and licensing authority which are exercisable by a Deputy Commercial Tax Officer under the Madras General Sales Tax Act, 1939 (Act IX of 1939) the Madras Tobacco (Taxation of Sales and Registration Act), 1953 (Act IV of 1953) and the Madras Sales of Motor Spirit Taxation Act, 1939 (Act VI of 1939) as in force in the Malabar District referred to in subsection (2) of Section 5 of the States Reorganisation Act, 1956 and the Rules and Notifications issued thereunder,

(iii) that the Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode, the Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax Ernakulam, and the Additional Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax Ernakulam, having Jurisdication over the area concerned shall exercise the powers of an appellate authority in respect of appeals from original orders passed by Deputy Commercial Tax Officers or Assistant Commercial Tax Officers under the Madras General Sales Tax Act, 1939 (Act IX of 1939) the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Act IV of 1953) and the Madras Sales of Motor Spirit Taxation Act, 1939 (Act VI of 1939) as in force in the Malabar district referred to in subsection (2) of Section 5 of the State Reorganisation Act, 1956, and the Rules and Notifications issued thereunder.

This notification shall come into force with effect from 1st October 1957.

By order of the Governor.
M. K. Devassy,
Secretary to Government.

NOTIFICATION X

No. H1-12852/57/RD (7). *Dated, Trivandrum, 30th September 1957.*

In exercise of the powers conferred by Section 6 of the Travancore-Cochin General Sales Tax Act, 1125 (Act XI of 1125), the Government of Kerala hereby make the following amendments to their Notification No. SR1-1445/50/RD dated 15th June, 1950, published in the Gazette dated 20th June, 1950 namely:—

In the said notification—

(i) the word "Firewood" and the words and brackets "(subject to the exemption noted below)" appearing in item 4 shall be deleted,

(ii) item 5 shall be deleted.

This notification shall come in to force with effect from 1st October, 1957.

By order of the Governor,
M. K. Devassy,
Secretary to Government.

Home (C) Department

NOTIFICATION

No. HC (4)-16827/57/HD. *30th September 1957.*

The Government of Kerala hereby make the following amendments to the Kerala Legal Aid (to the Scheduled Castes and Scheduled Tribes and to the Poor) Rules, 1957, namely:—

In the Said Rules—

1. In Rule 7—

(a) in sub-rule (1) the following words shall be added at the end, namely:—

"and as to whether he is a poor person."

(b) after sub-rule (2) the following shall be added as sub-rule (3), namely:—

"(3) No member of a Scheduled Caste or Scheduled Tribe shall be entitled to legal aid under Rule 5 or 6 unless he is a poor person."

2. Rule 16 shall be renumbered as sub-rule (1) of that rule and the following shall be added as sub-rule (2), namely:—

"(2) The Courts shall maintain accounts showing separately the amounts given as legal aid to the members of the Scheduled Castes and Scheduled Tribes and to other poor persons."

By order of the Governor,
N. E. S. RAGHAVACHARI,
Chief Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT CENTRAL PRESS, TRIVANDRUM, 1957.